DOCKET NO.: 241103US2RD DIV

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF

HIROAKI YODA, ET AL. : ATTN: APPLICATION DIVISION

SERIAL NO: NEW U.S. DIV APPLN.

(Based on 09/810,187)

FILED: HEREWITH

FOR: MAGNETIC HEAD, METHOD FOR

PRODUCING SAME, AND MAGNETIC RECORDING AND/OR

REPRODUCING SYSTEM

PRELIMINARY AMENDMENT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

Prior to examination on the merits, please amend the above-identified application as follows:

 $\label{lem:Amendments} \textbf{Amendments to the Claims} \ \text{are reflected in the listing of claims which begins on} \\ \text{page 2 of this paper.}$

Amendments to the Abstract begin on page 4 of this paper.

Remarks begin on page 5 of this paper.